	August 2005		
	Item	Responsible Party	Date
1	Return report of Level 1 trading partner material differences with reason	DoD Components/	1
	codes for all material differences by trading partner and reciprocal	DFAS/USACE-FC	
	category identified and explained to DFAS-IN Agency-Wide AFS.		
2	Component's Office of General Counsel (OGC) provides Interim Legal	<b>DoD Component</b>	4
	Representation Letter to IG, DoD with a copy to DoD OGC.*	OGC	
3	Submit 3rd Quarter, FY 2005 Status of Disposition Certification for IRAS	DFAS-IN Agency-	10
	intragovernmental data to Treasury FMS.	Wide AFS/	
		ODCFO	
4	Components provide IG, DoD the management summary schedule for the	<b>DoD Components</b>	10
	Interim Legal Representation Letter and ensure that IG, DoD received the		
<u> </u>	Interim Letter from its OGC.*	OCD II C col	4.5
5	Provide final (or estimated final) FY 2005 performance results for the	OSD/Joint Staff/	15
	FY 2005 PAR to the OSD Director, Program Analysis and Evaluation	<b>DoD Components</b>	
	(DPA&E).	D-D C	1.5
6	DoD Components (Defense Agencies only) provide FY 2005 Annual	DoD Components (Defense Agencies	15
	Statement of Assurance to the appropriate OSD Principal Staff for coordination prior to submitting to the Secretary of Defense by	Only)	
	September 1, 2005.	Omy	
7	DoD OGC provides Agency-wide Interim Legal Representation Letter to IG,	DoD OGC	19
	DoD with a copy to the ODCFO.		
8	ODCFO provides IG, DoD the management summary schedule for the Agency-	ODCFO	26
	wide Interim Legal Representation Letter and ensures that IG, DoD received the		
	Agency-wide Interim Letter from the DoD OGC. IG, DoD CRITICAL		
	MILESTONE		
	August 2005 (Continued)		
	Item	Responsible Party	Date
9	IG, DoD provides OMB, Government Accountability Office (GAO),	IG, DoD	26
	Department of Justice (DOJ), and Treasury FMS the Agency-wide and		
	Component Interim Legal Representation Letters and management's summary		
	schedules.		

	September 2005		
	Item	Responsible Party	Date
1	Provide FY 2005 Annual Statement of Assurance to the Secretary of	OSD/Joint Staff/	1
	Defense with copy to OUSD(C).	<b>DoD Components</b>	
2	Provide draft of Deputy Secretary of Defense Message for FY 2005 PAR to ODCFO.	Deputy Secretary's Office	1
3	Provide draft of Year in Review for FY 2005 PAR to ODCFO.	OASD(PA)	1
4	Provide draft of strategic plan, strategic objectives, and policy goals for FY 2005 PAR to ODCFO.	OUSD(P)	1
5	Provide CFO Message to USD(C) for signature.	ODCFO	1
6	DFAS-IN Agency-Wide AFS begins input of FY 2005 Treasury Financial	DFAS-IN Agency-	7
	Report information for FY 2005 GFRS module 1 (Agency Financial Statements template along with USSGL crosswalks).	Wide AFS	
7	Brief the USD(C) on the status of the FY 2005 PAR.	ODCFO	9
8	Brief the Deputy Secretary of Defense on the status of the FY 2005 PAR.	ODCFO	13
9	DFAS-IN Agency-Wide AFS completes input of FY 2005 Treasury Financial	DFAS-IN Agency-	12
	Report information for FY 2005 template into GFRS.	Wide AFS	
10	A&FP&A reviews FY2005 template in GFRS and informs OIG, DoD that	ODCFO	12
	template is ready for review		
11	Submit Master Appropriation File (MAF) to Treasury FMS.	DFAS-IN Agency- Wide AFS	14
12	Provide prior-period adjustment packages for Year-End, FY 2005 reporting to DFAS-IN Agency-Wide AFS.	DoD Components/ DFAS/USACE-FC	15
13	DPA&E provides FY 2005 performance summary and performance information to ODCFO for inclusion in the FY 2005 PAR.	DPA&E	15
14	Provide ODCFO the FY 2005 IG Summary of Management Challenges for inclusion in the FY 2005 PAR.	IG, DoD	15
	September 2005 (Continued)		
	Item	Responsible Party	Date
15	IG, DoD sends draft FY 2006 Engagement Letter to DoD Components for coordination.	IG, DoD	19
16	DFAS-IN begins input of FY 2004 data into GFRS	DFAS-IN Agency- Wide AFS	19

17	DFAS-IN completes input of FY 2004 data into GFRS	DFAS-IN Agency- Wide AFS	21
18	A&FP&A completes review FY2004 data in GFRS	ODCFO	22
19	Send Secretary of Defense Annual Report on Reliability required by Public Law 107-107 (section 1008(a) and (a) (4)) to Congress, OMB, Treasury, and GAO with a copy to IG, DoD. <i>IG</i> , <i>DoD CRITICAL MILESTONE</i>	ODCFO	30
	October 2005		
	Item	Responsible Party	Date
1	USACE-FC will provide subsidiary ledgers for Construction-In-Progress (CIP) account balances to the DoD Components.	USACE-FC	3
2	Components waived from buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support Year-End, FY 2005 reporting.	DoD Components	6
3	Sites with waived entities provide buyer-side information to other DFAS sites and USACE-FC.	DFAS/USACE-FC	6
4	Provide DFAS with Treasury Index 97 trial balances for Year-End, FY 2005.	DoD Components/ DFAS/USACE-FC	6
5	Incorporate the Annual Statement of Assurance information into the FY 2005 PAR.	ODCFO	7
6	DoD Components will provide challenges to those sites that supplied waived buyer-side data.	DoD Components/ DFAS/USACE-FC	8
7	Defense Agencies AFS will provide DFAS central sites preliminary CIP balances to be transferred to the military services for Year-End, FY 2005.	DoD Components/ DFAS	8
8	DFAS central sites will provide challenges to Defense Agencies AFS on the reconciled CIP balances to be transferred to the military services.	DoD Components/ DFAS	9
9	DFAS sites will finalize all transfers of CIP balances for Year-End, FY 2005.	DoD Components/ DFAS	10
10	Provide data from feeder systems and manual data calls (required to complete Year-End, FY 2005 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier.)	DoD Components/ OUSD(AT&L) OUSD(P&R)	10
11	Input intragovernmental fiduciary reconciliations in IFCS.	DoD Components/ DFAS/USACE-FC	10

10	D '11 1 11 '1 I 11/ D D)' / / / / / / / / / / / / / / / / / / /	D D C	1.0
12	Provide buyer and seller side Level 1 (non-DoD) intragovernmental trading	DoD Components	10
	partner data to DFAS. Where actuals are not available, Components are to		
	provide estimates by utilizing information from Level 1 partners, or by		
1.2	applying an estimation methodology.	D. D. C.	1.0
13	Coordinate FY 2006 Engagement Letter with FY 2006 management assertions	DoD Components/	10
	with the ODCFO.	IG, DoD	
14	Complete all required departmental budgetary reporting processes necessary to	DoD Components/	12
	complete the Year-End, FY 2005 financial statements.	DFAS/USACE-FC	
15	Complete input of Year-End, FY 2005 intra-DoD seller-side account balances	DFAS/USACE-FC	12
	and all Level 1 (non-DoD) balances (buyer/seller) into DDRS-AFS.		
	October 2005 (Continued)		
	Item	Responsible Party	Date
16	Complete adjustments of seller-side balances for transactions with DoD	DFAS/USACE-FC	12
	Components that obtained a waiver from buyer-side adjustments for Year-End,		
	FY 2005.		
17	Provide FY 2005 Required Supplementary Stewardship Information	DoD Components	12
	(RSSI) and Military Equipment Deferred Maintenance and Real Property	_	
	Deferred Sustainment (part of the Required Supplementary Information		
	(RSI) section) including all schedules/displays with narrative statements to		
	the OADUSD(L&MR)(MPP&R), the ODUSD(I&E)IR&M, and the		
	OUSD(AT&L)/ARA/PP&EP.		
10	D.: CDDI(CD(C) - v. d v4: 1 FV 2005 DAD (-vid) - v. f. v vi-1 - t-t-v v. t-	ODCEO	10
18	Brief PDUSD(C) on the partial FY 2005 PAR (without financial statements,	ODCFO	12
10	signed Deputy Secretary's message, and IG, DoD audit opinion).	IC D D	10
19	Provide ODCFO the FY 2005 IG Act Amendments information for	IG, DoD	12
	inclusion in the FY 2005 PAR.		
20	Provide DoD Agency-wide RSSI and Military Equipment Deferred	ODUSD(I&E)	14
	Maintenance and Real Property Deferred Sustainment RSI	IR&M and	
	schedules/displays with narrative statements to DFAS-IN Agency-Wide	OUSD(AT&L)/ARA/	
	AFS and ODCFO.	PP&EP	
21	Complete input of Year-End, FY 2005 trial balance data, including data call	DFAS/USACE-FC	14
	amounts, into DDRS-AFS.		
<u> </u>	,		

22	Provide partial FY 2005 PAR (without financial statements, signed Deputy Secretary's Message, and IG, DoD audit opinion) to OSD, Joint Staff, and Military Departments for formal coordination.	ODCFO	14
23	Complete adjustments of the DoD Year-End, FY 2005 buyer-side data to reflect seller-side intragovernmental balances (excludes waived entities).	DFAS/USACE-FC	16
24	The following required reconciliations must be completed with no differences (except those already identified to DFAS-IN Agency-Wide AFS) and available in DDRS-AFS:  • Standard reconciliations • CY to PY • Section V: lines 4,5,6,8,9,10,11, and 13	DFAS/USACE-FC	17
	October 2005 (Continued)		
	Item	Responsible Party	Date
25	Notify DFAS-IN Agency-Wide AFS and IG, DoD that the Components' Year-End, FY 2005 draft statements and notes (schedules and narratives) are available in DDRS-AFS.	DFAS/USACE-FC	17 (5 pm)
26	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide Year-End,	DFAS-IN Agency-	18
	FY 2005 statements and note schedules are available in DDRS-AFS.	Wide AFS	(5 pm)
27	Component's ODCFO provides Final Legal Representation Letter to IG, DoD with a copy to DoD OGC.*	DoD Component OGC	18
28	Perform review of Components' Year-End, FY 2005 statements and notes (schedules and narratives) in DDRS-AFS.	DoD Components/ DFAS/USACE-FC	18-20
29	Submit Year-End, FY 2005 Intragovernmental ("F" transactions) data to the Treasury FMS.	DFAS-IN Agency- Wide AFS	19
30	Provide Year-End, FY 2005 Statement of Financing Adjustments to DFAS-IN Agency-Wide AFS.	DFAS/USACE-FC	19
31	Auditor-requested adjustments must be provided to Components.	DoD Components/ IG, DoD	20
32	Complete material adjustments that are properly supported and notify reporting	DFAS/USACE-FC	20
	entities and IG, DoD that the Components' revised draft Year-End,		(5 pm)

	FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS (DFAS provides customer and reports.)		
33	Notify ODCFO that Year-End, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS. Statements and notes are final, except for changes requested by the ODCFO or DFAS-IN Agency-Wide AFS.	<b>DoD Components</b>	20 (5 pm)
34	Provide formal coordination on partial FY 2005 PAR (without financial statements, signed Deputy Secretary's Message, and IG, DoD audit opinion) to ODCFO as requested on October 14, 2005.	OSD/Joint Staff/ Military Departments	21
	October 2005 (Continued)		
	Item	Responsible Party	Date
35	Provide financial statement certification letters to DFAS-IN Agency-Wide AFS.	DFAS/USACE-FC	21
36	Provide confirmation letters to DFAS central sites and IG, DoD indicating concurrence of Year-End, FY 2005 amounts provided or data call information provided as reflected in the statements and notes (schedules and narratives).	DoD Components	21
37	Provide remaining reconciliations with any differences explained to DFAS-IN Agency-Wide AFS.	DFAS/USACE-FC	21
38	Provide FY 2005 Agency-wide financial statements and notes (schedules and narratives) with RSI and Other Accompanying Information (OAI) to ODCFO.	DFAS-IN Agency- Wide AFS	23
39	Receive and distribute preliminary Treasury IRAS reports to Components, DFAS, and USACE-FC.	DFAS-IN Agency- Wide AFS	24
40	Research preliminary material differences with Level 1 trading partners to identify errors, reasons for errors and necessary corrections.	DoD Components/ DFAS/USACE-FC	24-25
41	Return report of Level 1 trading partner material differences with reason codes for all material differences by trading partner and reciprocal category identified and explained to DFAS-IN Agency-Wide AFS.	DoD Components/ DFAS/USACE-FC	25
42	Components brief their financial statements to the OUSD(C).	<b>DoD Components</b>	Oct 25 – Nov 2
43	Provide the total number count and total dollar amounts for supported and unsupported journal vouchers to DFAS-IN Agency-Wide AFS. This information should be reported by the categories designated in DoD FMR Vol. 6A, Chapter 2.	DFAS/USACE-FC	26

44	ODCFO incorporates Agency-wide statements, notes (schedules and narratives) RSI, and OAI into the FY 2005 PAR.	ODCFO	26
45	Submit Year-End, FY 2005 Status of Disposition Certification for IRAS intragovernmental data to Treasury FMS.	DFAS-IN Agency- Wide AFS/ ODCFO	27
46	Provide completed financial statement Standard Guidance Checklist to DFAS-IN Agency-Wide AFS and IG, DoD.	DoD Components/ DFAS/USACE-FC	27
	October 2005 (Continued)		
	Item	Responsible Party	Date
47	Provide Components' financial reports (including Management Discussion and Analysis, Principal financial statements, notes (schedules and narratives), RSSI, RSI, and OAI to IG, DoD for audit. <i>IG, DoD CRITICAL MILESTONE</i> *	DoD Components	27
48	Components provide IG, DoD the management summary schedule for the Final Legal Representation Letter and ensure that IG, DoD received the Final Letter from their OGC. <i>IG</i> , <i>DoD CRITICAL MILESTONE</i> *	DoD Components	28
49	Brief partial FY 2005 PAR with audit version of Agency-wide financial statements (without the signed Deputy Secretary's Message and IG, DoD audit opinion) to the USD(C) for approval to release to IG, DoD for audit.	ODCFO	28
50	Coordinate FY 2005 Final Management Representation Letter with ODCFO.	DoD Components	28
51	Submit Year-End, FY 2005 Adjusted Trial Balance to Treasury.	DFAS/USACE-FC	28
52	Begin Year-End, FY 2005 input of Financial Reporting information into GFRS.	DFAS-IN Agency- Wide AFS	28
	November 2005		
	Item	Responsible Party	Date
1	Reclassify Agency-wide financial statements, identify intragovernmental trading partner data, and prepare notes and other data for the GFRS Closing Package.	DFAS-IN Agency- Wide AFS	1-4
2	Send the partial FY 2005 PAR with audit version of Agency-wide financial statements (without the signed Deputy Secretary's Message and IG, DoD audit opinion) to OMB and GAO for review.	ODCFO	1

3	Provide IG, DoD the partial FY 2005 PAR with audit version of the Agency-wide financial statements (without the signed Deputy Secretary's Message and IG, DoD audit opinion) for audit. <i>IG, DoD CRITICAL MILESTONE</i>	ODCFO	1 (12 pm)
4	Brief Deputy Secretary of Defense on partial FY 2005 PAR with audit version of the Agency-wide financial statements (without the signed Deputy Secretary's Message and IG, DoD audit opinion).	ODCFO	1
	November 2005 (Continued)		
	Item	Responsible Party	Date
5	DoD OGC provides Agency-wide Final Legal Representation Letter to IG, DoD with a copy to the ODCFO.	DoD OGC	1
6	Provide ODCFO the GFRS package for review.	DFAS-IN Agency- Wide AFS	4
7	Components provide IG, DoD the Final Management Representation Letter dated November 8, 2005 with a copy to ODCFO. <i>IG</i> , <i>DoD</i> <i>CRITICAL MILESTONE</i> *	<b>DoD</b> Components	4
8	Complete review of Components' financial statement reports for audit provided to IG, DoD on October 27, 2005. <i>IG, DoD CRITICAL MILESTONE</i>	IG, DoD	8
9	IG, DoD provides audit endorsement/disclaimer opinion on Components' FY 2005 financial statements to IG, DoD Agency-wide team and clients, after they are signed. This includes contractor audits. IG, DoD CRITICAL MILESTONE	IG, DoD	8
10	ODCFO provides IG, DoD the management summary schedule for the Agencywide Final Legal Representation Letter and ensures that IG, DoD received the Agency-wide Final Letter from the DoD OGC.	ODCFO	8
11	Complete review of GFRS package and perform CFO preliminary lock. Provide IG, DoD and CFO locked version of GFRS Closing Package for audit.	DFAS-IN Agency- Wide AFS/ ODCFO	8
12	Provide ODCFO and GAO draft audit opinion on Agency-wide financial statements and audit memoranda for Agency-wide asserted line items.	IG, DoD	8
13	Provide IG, DoD and GAO the Agency-wide Final Management Representation Letter dated November 12, 2005. <i>IG, DoD CRITICAL</i>	ODCFO	9

	MILESTONE		
14	Provide IG, DoD and ODCFO with electronic portable document file	<b>DoD Components</b>	9
	(PDF) of Components FY 2005 financial reports.*		
15	Submit Components and Agency-wide Final Legal Representation Letters and	IG, DoD	9
	Management Summary Schedules to DOJ, GAO, and Treasury.		
16	Provide IG, DoD with printer's proofs of Components' financial reports, if	DoD Components	10
	applicable.		
	November 2005 (Continued)		
	Item	Responsible Party	Date
17	Submit Components and Agency-wide Final Management Representation	ODCFO	10
	Letters to OMB, GAO, and Treasury.		
18	IG, DoD Agency-wide team provides independent auditor's report/opinion on	IG, DoD	12
	the Agency-wide financial statements and report on DoD's internal control and		(10 am)
	compliance with laws and regulations to ODCFO. <i>IG, DoD CRITICAL</i>		
	MILESTONE		
10	A N  A   N NATIA   NATIA   NATIONAL   NATIONAL   NATIONAL   NATIONAL   NATIONAL	D - D C	13
19	Army, Navy, Air Force, Military Retirement Fund, and Medicare Eligible	<b>DoD</b> Components	12 (5 nm)
19	Retiree Health Care Fund send electronic PDF file and 45 copies of	DoD Components	12 (5 pm)
19	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The	DoD Components	
19	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF	DoD Components	
19	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial	DoD Components	
20	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial reports to the ODCFO.	DoD Components  ODCFO	
	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial	-	(5 pm)
	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial reports to the ODCFO.  Incorporate Deputy Secretary of Defense's signed Message and IG, DoD's	-	(5 pm)
20	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial reports to the ODCFO.  Incorporate Deputy Secretary of Defense's signed Message and IG, DoD's audit opinion and report on internal controls into the FY 2005 PAR.	ODCFO	(5 pm)
20	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial reports to the ODCFO.  Incorporate Deputy Secretary of Defense's signed Message and IG, DoD's audit opinion and report on internal controls into the FY 2005 PAR.  Provide printer ready version of the FY 2005 PAR with audited Agency-wide financial statements to IG, DoD for visual review prior to printing.  Submit complete published FY 2005 PAR with audited Agency-wide financial	ODCFO	(5 pm)
20	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial reports to the ODCFO.  Incorporate Deputy Secretary of Defense's signed Message and IG, DoD's audit opinion and report on internal controls into the FY 2005 PAR.  Provide printer ready version of the FY 2005 PAR with audited Agency-wide financial statements to IG, DoD for visual review prior to printing.  Submit complete published FY 2005 PAR with audited Agency-wide financial statements to USD(C) for approval to transmit to OMB, Congress, and GAO.	ODCFO ODCFO	(5 pm) 12 12
20	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial reports to the ODCFO.  Incorporate Deputy Secretary of Defense's signed Message and IG, DoD's audit opinion and report on internal controls into the FY 2005 PAR.  Provide printer ready version of the FY 2005 PAR with audited Agency-wide financial statements to IG, DoD for visual review prior to printing.  Submit complete published FY 2005 PAR with audited Agency-wide financial statements to USD(C) for approval to transmit to OMB, Congress, and GAO.  Send the complete published FY 2005 DoD PAR with audited Agency-wide	ODCFO ODCFO	(5 pm) 12 12
20 21 22	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial reports to the ODCFO.  Incorporate Deputy Secretary of Defense's signed Message and IG, DoD's audit opinion and report on internal controls into the FY 2005 PAR.  Provide printer ready version of the FY 2005 PAR with audited Agency-wide financial statements to IG, DoD for visual review prior to printing.  Submit complete published FY 2005 PAR with audited Agency-wide financial statements to USD(C) for approval to transmit to OMB, Congress, and GAO.  Send the complete published FY 2005 DoD PAR with audited Agency-wide financial statements and Components' FY 2005 Financial Reports with	ODCFO ODCFO	(5 pm)  12  12  14
20 21 22	Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial reports to the ODCFO.  Incorporate Deputy Secretary of Defense's signed Message and IG, DoD's audit opinion and report on internal controls into the FY 2005 PAR.  Provide printer ready version of the FY 2005 PAR with audited Agency-wide financial statements to IG, DoD for visual review prior to printing.  Submit complete published FY 2005 PAR with audited Agency-wide financial statements to USD(C) for approval to transmit to OMB, Congress, and GAO.  Send the complete published FY 2005 DoD PAR with audited Agency-wide	ODCFO ODCFO	(5 pm)  12  12  14

24	Provide confirmation to IG, DoD that the financial statements contained in the FY 2005 DoD PAR were provided to OMB and other designated addressees.	ODCFO	15
25	Provide a copy of the complete published FY 2005 PAR and other material to IG, DoD.	ODCFO	15
26	Provide Final Management Representation Letter (dated November 18, 2005) for GFRS Closing Package to IG, DoD.	ODCFO	15
27	Send final GFRS Closing Package and CFO approval to Treasury FMS and IG, DoD.	DFAS-IN Agency- Wide AFS/ ODCFO	16
	November 2005 (Continued)		
	Item	Responsible Party	Date
28	Provide ODCFO draft audit opinion on the GFRS Closing Package.	IG, DoD	16
29	IG, DoD provides opinion on GFRS Closing Package to ODCFO, Treasury FMS, and GAO.	IG, DoD	18
30	Submit preliminary Adjusted Trial Balances through Federal Agencies' Centralized Trial-Balance System (FACTS I) to Treasury FMS.	DFAS-IN Agency- Wide AFS	18
31	Receive and distribute final Treasury Intragovernmental Reporting Analysis System (IRAS) reports to Components, DFAS, and USACE-FC.	DFAS-IN Agency- Wide AFS	19
32	Research material differences with Level 1 trading partners to identify errors, reasons for errors and necessary corrections.	DoD Components/ DFAS/USACE-FC	19-21
33	Return report of Level 1 trading partner material differences with reason codes for all material differences by trading partner and reciprocal category identified and explained to DFAS-IN Agency-Wide AFS.	DoD Components/ DFAS/USACE-FC	21
34	Provide a report containing CFO representations for GFRS Intragovernmental Activity and Balances and Completed Material Differences/Status of Disposition Certification reports to IG, DoD, GAO, and Treasury FMS.	DFAS-IN Agency- Wide AFS/ ODCFO	23
35	Submit Final Adjusted Trial Balances through FACTS I to Treasury FMS.	DFAS-IN Agency- Wide AFS/ ODCFO	30

	December 2005		
	Item	Responsible Party	Date
1	Send request for waiver from buyer-side elimination adjustments to ODCFO.	DoD Components	1
2	Provide ODCFO draft Agreed-Upon Procedures Report on GFRS Closing Package Intragovernmental Activity and Balances.	IG, DoD	1
3	FY 2006 Engagement Letter with FY 2006 management assertions signed by IG, DoD and audit client. Send copy to ODCFO.*	DoD Components/ IG, DoD	1
	December 2005 (Continued)		
	Item	Responsible Party	Date
4	IG, DoD delivers Agreed-Upon Procedures Report on GFRS Closing Package Intragovernmental Activity and Balances to ODCFO, GAO, and Treasury FMS.	IG, DoD	2
5	Provide comments on the draft FY 2005 government wide financial report to OMB and Treasury FMS.	ODCFO	2
6	DoD OGC provides update to Final Legal Representation Letter for subsequent events to Treasury, IG, DoD, and ODCFO.	DoD OGC	7
7	Submit certification and verification of the Treasury Report on Receivables to Treasury FMS.	DFAS-IN Agency- Wide AFS/ ODCFO	15
8	FY 2006 Engagement Letter FY 2006 management assertions for DoD Agencywide financial statements signed by IG, DoD and audit client.	DFAS-IN Agency- Wide AFS/ ODCFO	15
9	Submit Debt Collection Improvement Act annual report to OMB.	DFAS-IN Agency- Wide AFS/ ODCFO	30